



85.40

Belated and Sundry Claims

85.40.10

July 1, 2001

Belated claims

- 85.40.10.a Belated claims are obligations of appropriated accounts for goods and services which were received on or before June 30 but were not accrued in the concluding appropriation period. Shortages in estimated accrued expenditures/expenses are also treated as belated claims of the prior appropriation period.
- 85.40.10.b All belated claims are coded and charged as current appropriation expenditures.
- 85.40.10.c OFM approval of belated claims from appropriated accounts is required prior to payment by the requesting agency. Payment of belated claims against non-appropriated accounts does not require OFM approval.
- 85.40.10.d Belated claims needing OFM approval are to be submitted for review following the close of each appropriation period. Agencies are to submit a request for all belated claims identifying vendor, date of receipt of goods or services, amount of claim, account and appropriation that should have been charged had the claim been paid timely, and the account and current appropriation to be charged. The request is to be submitted in writing to the Accounting Division, OFM.
- 85.40.10.e OFM will verify that the agency requesting a belated claim payment has unexpended appropriation authority from applicable prior appropriation periods sufficient to satisfy the claim. OFM's decision regarding belated claims will be made in writing to the requesting agency. In the event that the appropriation authority is not sufficient to meet the claim, the agency will need to request legislation to appropriate the amount needed.
- 85.40.10.f The authenticity and correctness of obligations paid through the belated claims procedure is the sole responsibility of the agency.

85.40.20

June 1, 2004

Sundry claims

Sundry claims, including those dealt with by administrative action and those requiring legislative action, are to be submitted to the Office of Financial Management, Risk Management Division. The Risk Management Division is to recommend to the Legislature whether to approve or reject a claim. If the Legislature approves a claim, it is to be paid from an appropriation specifically provided to the Risk Management Division for that purpose.